

Internal Revenue Service, Treasury

§ 1.6015(f)-1

with the proper form should make application therefor to the district director in ample time to have their declarations prepared, verified, and filed with the district director on or before the date prescribed for filing the declaration. If the prescribed form is not available, a statement disclosing the amount estimated as the tax, the estimated credits, and the estimated tax after deducting such credits should be filed as a tentative declaration within the prescribed time, accompanied by the payment of the required installment. Such tentative declaration should be supplemented, without unnecessary delay, by a declaration made on the proper form.

(Secs. 6015, 6154, 6654, 6655, and 7805, Internal Revenue Code of 1954 (96 Stat. 2395 and 2396, 68A Stat. 917; 26 U.S.C. 6015, 6154, 6654, 6655, and 7805))

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 7427, 41 FR 34028, Aug. 12, 1976; T.D. 8016, 50 FR 11854, Mar. 26, 1985]

§ 1.6015(e)-1 Amendment of declaration.

In the making of a declaration of estimated tax, the taxpayer is required to take into account the then existing facts and circumstances as well as those reasonably to be anticipated relating to prospective gross income, allowable deductions, and estimated credits for the taxable year. Amended or revised declarations may be made in any case in which the taxpayer estimates that his gross income, deductions, or credits will differ from the gross income, deductions, or credits reflected in the previous declaration. An amended declaration may also be made based upon a change in the number of exemptions to which the taxpayer may be entitled for the then current taxable year. However, only one amended declaration may be filed during any interval between installment dates. See paragraph (d) of § 1.6073-1. An amended declaration may be filed jointly by husband and wife even though separate declarations have previously been filed. An amended declaration may be made on either Form 1040-ES (marked "Amended"). See, however, paragraph (c) of § 1.6015(d)-1 for procedure to be

followed if the prescribed form is not available.

[T.D. 7427, 41 FR 34028, Aug. 12, 1976]

§ 1.6015(f)-1 Return as declaration or amendment.

(a) *Time for filing return.* (1)(i) If a taxpayer pays in full the amount computed on the return as payable, and

(a) If a taxpayer (other than a taxpayer referred to in (b) of this subdivision):

(1) On the calendar year basis, files his return on or before January 31 of the succeeding calendar year, or

(2) On a fiscal year basis, files his return on or before the last day of the first month immediately succeeding the close of such fiscal year, or

(b) If an individual referred to in section 6073(b), relating to income from farming, or, with respect to taxable years beginning after December 31, 1962, from fishing:

(1) On the calendar year basis, for taxable years beginning before January 1, 1969, files his return on or before February 15, or

(2) On a fiscal year basis, for taxable years beginning before January 1, 1969, files his return on or before the 15th day of the second month after the close of his fiscal year, or

(3) On the calendar year basis, for taxable years beginning after December 31, 1968, files his return on or before March 1, or

(4) On a fiscal year basis, for taxable years beginning after December 31, 1968, files his return on or before the first day of the third month after the close of his fiscal year, then:

(ii)(a) If the declaration is not required to be filed during the taxable year, but is required to be filed on or before January 15 of the succeeding year (or the date corresponding thereto in the case of a fiscal year), such return shall be considered as such declaration; or

(b) If a declaration was filed during the taxable year, such return shall be considered as the amendment of the declaration permitted by section 6015(e) to be filed on or before January 15 of the succeeding year (or the date corresponding thereto in the case of a fiscal year).